

IT-540

2008 LOUISIANA RESIDENT

- For name change, mark box.
For decedent filing, mark box.
Spouse decedent, mark box.
For address change, mark box.

Form fields for personal information: Your first name, Last name, Suffix, Present home address, City, town, or APO, State, ZIP.

Form fields for Social Security Numbers: Your Social Security Number, Spouse's Social Security Number.

IMPORTANT! You must print your SSN(s) above in the same order as shown on your federal return.

- If this is an amended return, mark this box.
If an extension is attached, mark this box.

FILING STATUS: Print the appropriate number in the filing status box. It must agree with your federal return.

6 EXEMPTIONS:

- Print a "1" in box if single.
Print a "2" in box if married filing jointly.
Print a "3" in box if married filing separately.
Print a "4" in box if head of household.
Print a "5" in box if qualifying widow(er).

6A 65 or older, Blind
6B Spouse, 65 or older, Blind
Total of 6A & 6B

* If the qualifying person is not your dependent, print name here.

6C DEPENDENTS - Print dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Print the number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c in the boxes here.

Table with 5 columns: First Name, Last Name, Social Security Number, Relationship to you, Birth Date (MM/DD/YYYY)

6D TOTAL EXEMPTIONS - Total of 6A, 6B, and 6C

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Line 16.

7 FEDERAL ADJUSTED GROSS INCOME - Print the amount from your Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.

Do not complete Lines 8A through 8D if you did not itemize your deductions on your federal return, or if your Federal Form 1040, Schedule A, Line 29 is blank.

8A FEDERAL ITEMIZED DEDUCTIONS
8B FEDERAL STANDARD DEDUCTION
8C EXCESS FEDERAL ITEMIZED DEDUCTIONS
8D 65% EXCESS FEDERAL ITEMIZED DEDUCTION
9 FEDERAL INCOME TAX
10 YOUR LOUISIANA TAX TABLE INCOME
11 YOUR LOUISIANA INCOME TAX



SPEC CODE

69229 66 12312008

NONREFUNDABLE TAX CREDITS

Print your Social Security Number.

SSN input boxes

Lines 12A-18: Nonrefundable tax credits including Federal Child Care Credit, Louisiana Nonrefundable Child Care Credit, Louisiana Nonrefundable School Readiness Credit, Education Credit, and other nonrefundable tax credits.

REFUNDABLE TAX CREDITS AND PAYMENTS

Lines 19-31: Refundable tax credits and payments including Louisiana Refundable Child Care, Louisiana Refundable School Readiness Credit, Earned Income Credit, Louisiana Citizens Insurance Credit, Louisiana Property Insurance Credit, and other refundable tax credits.



Please print the first 4 characters of your last name in these boxes.

COMPLETE AND SIGN RETURN ON NEXT PAGE.

Print your Social Security Number. 

SSN input boxes

- 32 UNDERPAYMENT PENALTY - See instructions for Underpayment Penalty, page 35 and Form R-210R. If you are a farmer, see instructions on page 20 and check the box.
33 ADJUSTED OVERPAYMENT - If Line 31 is greater than Line 32, subtract Line 32 from Line 31 and print the result. If Line 32 is greater than Line 31, print zero "0" here, subtract Line 31 from Line 32, and print the balance on Line 44.

Amount of Line 33 you wish to donate to:

- 34 The Military Family Assistance Fund - See instructions, page 20.
35 The Start Program - See instructions, page 20.
36 Wildlife Habitat and Natural Heritage Trust Fund - See instructions, page 20.
37 Louisiana Prostate Cancer Trust Fund - See instructions, page 20.
38 Louisiana Animal Welfare Commission - See instructions, page 21.
39 Community - Based Primary Health Care Fund - See instructions, page 21.
40 Total Donations - Add Lines 34 through 39 and print the result.
41 SUBTOTAL - Subtract Line 40 from Line 33 and print the result. This amount of overpayment is available for credit or refund.
42 AMOUNT TO BE CREDITED TO 2009 INCOME TAX - Print the amount of Line 41 that you wish to credit to 2009. CREDIT
43 AMOUNT TO BE REFUNDED - Subtract Line 42 from Line 41 and print the result. See Address 2 below. REFUND
44 AMOUNT YOU OWE - If Line 18 is greater than Line 30, then subtract Line 30 from Line 18 and print the result. If you entered an amount as the result of underpayment penalty exceeding an overpayment, go to Line 45. Print zero "0" on Lines 46 through 49.
45 ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND
46 INTEREST - From the Interest Calculation Worksheet, page 35, Line 5
47 DELINQUENT FILING PENALTY - From the Delinquent Filing Penalty Calculation Worksheet, page 35, Line 7
48 DELINQUENT PAYMENT PENALTY - From Delinquent Payment Penalty Calculation Worksheet, page 35, Line 7
49 UNDERPAYMENT PENALTY - See instructions for Underpayment Penalty, page 35 and Form R-210R. If you are a farmer, see instructions on page 21 and check the box.
50 BALANCE DUE LOUISIANA - Add Lines 44 through 49 and print the result. For electronic payment options, see page 2. PAY THIS AMOUNT.
Make payment to: Louisiana Department of Revenue.
Mail to: PO Box 3550, Baton Rouge, LA 70821-3550.

DO NOT SEND CASH.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance in order to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted.

Please print the first 4 characters of your last name in these boxes.

Signature input boxes

Table with signature and date fields for taxpayer and preparer.

Area code and daytime telephone number input boxes

Address 1: Mail Balance Due Return with Payment TO: Department of Revenue P. O. Box 3550 Baton Rouge, LA 70821-3550
Address 2: Mail All Other Individual Income Tax Returns TO: Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440

Social Security Number, PTIN, or FEIN of paid preparer input boxes

DO NOT SUBMIT A PHOTOCOPY OF YOUR FEDERAL RETURN UNLESS REQUIRED.

Individual Income Tax Return Calendar year return due 5/15/2009



FOR OFFICE USE ONLY section with routing code, extension claimed, and field flag boxes.

WEB 6924

SSN input boxes

2008 ADJUSTMENTS TO INCOME

LOUISIANA SCHEDULE E

Lines 1, 2, 2A, 3: FEDERAL ADJUSTED GROSS INCOME, INTEREST INCOME AND DIVIDENDS FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS, RECAPTURE OF START CONTRIBUTIONS, TOTAL

EXEMPT INCOME - Print on Lines 4A through 4H the amount of exempt income included in Line 1 above. Enter description and associated code, along with the dollar amount. See instructions beginning on page 21.

Table for Exempt Income Description, Code, and Amount (Lines 4A-4H, 4I-4K, 5A-5C)

Table with 2 columns: Description, Code. Rows include Interest and Dividends on US Government Obligations, Louisiana State Employees' Retirement Benefits, Louisiana State Teachers' Retirement Benefits, Federal Retirement Benefits, Other Retirement Benefits, Annual Retirement Income Exemption for Taxpayers 65 or over.

Table with 2 columns: Description, Code. Rows include Taxable Amount of Social Security, Native American Income, START Savings Program Contribution, Military Pay Exclusion, Road Home, Teacher Deduction, Recreation Volunteer, Volunteer Firefighter, Voluntary Retrofit Residential Structure, Other, Identify.



2008 REFUNDABLE TAX CREDITS

SCHEDULE F


1 Credit for Amounts Paid by Certain Military Servicemembers for obtaining Louisiana Hunting and Fishing Licenses. *See instructions, page 23.*

1A Yourself Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
 or State Identification _____ State of issue _____

1B Spouse Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
 or State Identification _____ State of issue _____












1C Dependents: List dependent name(s).

Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____

1D Print the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. **1D** 

ADDITIONAL REFUNDABLE CREDITS


Enter description and associated code, along with the dollar amount. *See instructions beginning on page 23.*


CREDIT DESCRIPTION	CREDIT CODE	AMOUNT OF CREDIT CLAIMED
2 _____	 F	2 
3 _____	 F	3 
4 _____	 F	4 
5 _____	 F	5 
6 _____	 F	6 
7 Total Refundable Tax Credits - Add Lines 1D, 2 through 6 and print here and on Form IT-540, Line 24.		7 


Description	Code	Description	Code	Description	Code	Description	Code
Inventory Tax	50F	Prison Industry Enhancement	55F	Historic Residential	60F	School Readiness Child Care Directors and Staff	66F
Ad Valorem Natural Gas	51F	Urban Revitalization	56F	Angel Investor	61F	School Readiness Business – Supported Child Care	67F
Ad Valorem Offshore Vessels	52F	Mentor-Protégé	57F	Musical and Theatrical Productions	62F	School Readiness Fees and Grants to Resource and Referral Agencies	68F
Sound Recording Investment	53F	Milk Producers	58F	Wind and Solar Energy Systems	64F	Other Refundable Credit	80F
Telephone Company Property	54F	Technology Commercialization	59F	School Readiness Child Care Provider	65F		

2008 MODIFIED FEDERAL INCOME TAX DEDUCTION

SCHEDULE H

1 Print the amount of your federal income tax liability found on Federal Form 1040, Line 56. *See instructions, page 25.* **1** 

2 Print the amount of federal disaster credits allowed by IRS. *See instructions, page 25.* **2** 

3 Add Lines 1 and 2 and print the result here and on Form IT-540, Line 9. Mark the box on Line 9 to indicate that your income tax deduction has been increased. **3** 



2008 NONREFUNDABLE TAX CREDITS

SCHEDULE G

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES - Complete this part only if you paid income tax liabilities to other states **and** you were a **resident of Louisiana**. See instructions, page 25. **A copy of the return filed with the other state(s) must be submitted with this schedule.**
 Print the amount of the paid income tax liabilities to the other state(s). Round to the nearest dollar. **1** , , .

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate box(es). Only one credit is allowed per person. See instructions on page 25 for definitions of these disabilities.
 * **2C** List dependent name(s) here. _____

	Deaf	Loss of limb	Mentally incapacitated	Blind	
2A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

2D Print the total number of qualifying individuals. Only one credit is allowed per person. **2D**

2E Multiply Line 2D by \$100 and print the result. **2E** , .

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A Print the value of computer or other technological equipment donated. Attach Form R-3400. See instructions, page 25. **3A** , .

3B Multiply Line 3A by 40% (.40) and print the result. Round to the nearest dollar. **3B** , .

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A See instructions, page 25. **4A** , , .

4B Multiply Line 4A by 10% (.10). Print the result or \$25, whichever is less. This credit is limited to \$25. **4B** .

ADDITIONAL NONREFUNDABLE CREDITS

Enter credit description and associated code, along with the dollar amount of credit claimed. Please see instructions beginning on page 25.

CREDIT DESCRIPTION	CREDIT CODE	AMOUNT OF CREDIT CLAIMED
5 _____	<input type="text"/> <input type="text"/>	5 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
6 _____	<input type="text"/> <input type="text"/>	6 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
7 _____	<input type="text"/> <input type="text"/>	7 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
8 _____	<input type="text"/> <input type="text"/>	8 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
9 _____	<input type="text"/> <input type="text"/>	9 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
10 _____	<input type="text"/> <input type="text"/>	10 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
11 TOTAL NONREFUNDABLE TAX CREDITS - Add Lines 1, 2E, 3B, 4B, and 5 through 10. Print the result here and enter on Form IT-540, Line 14.		11 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>

Description	Code
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Doctor/Dentist	115
Bone Marrow	120
Law Enforcement Ed.	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Donations of Materials, Equipment, Advisors, Instructors	175
Other	199
Atchafalaya Trace	200
Organ Donation	202
Household Expense for Physically and Mentally Incapable Persons	204
Vehicle Alternative Fuel	206
Previously Unemployed	208
Recycling Credit	210

Description	Code
Basic Skills Training	212
Dedicated Research	220
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228
Neighborhood Assistance	230
Cane River Heritage	232
LA Community Economic Dev.	234
Apprenticeship	236
Motion Picture Investment	251
Research and Development	252
Historic Structures	253

Description	Code
Digital Interactive Media	254
Motion Picture Resident	256
Capital Company	257
LCDFI	258
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399

